

Gabriel Pündrich

Fisher School of Accounting
Warrington College of Business
University of Florida

Gerson Hall 339
Gainesville, FL 32608

gabriel.pundrich@warrington.ufl.edu
(352) 273-0226

Employment

Professional positions

2020 – Current: Assistant Professor, University of Florida

2020 – Current: Research Affiliate, Massachusetts Institute of Technology (MIT)

2015 – 2019: Assistant Professor, Bocconi University

2010 – 2013: Tutor, research assistant, UTS (University Technology Sydney)

Other academic relevant positions

2019: Visiting Scholar, London Business School (LBS)

2019: Visiting Scholar, Massachusetts Institute of Technology (MIT)

2019: Guest lecturer, Harvard Business School

2018 – 2019: Bocconi Institute for Data Science and Analytics (BIDSA, <http://www.bidsa.unibocconi.eu>)

2014 – 2015: Post-doc fellow, Bocconi University

2012: Visiting scholar in Accounting and Finance at the University of Iowa, Tippie College of Business.

2002 – 2008: Computer Engineer and Consultant. I have worked on several projects involving R&D in business intelligence and bank automation in Brazil and Italy. These projects involved Motorola and Telefonica Espana consortium (UFRGS), Innalogs, Parks SA (PUCRS), Perto SA, and Reply IT.

Education

University of Technology, Sydney (UTS)

Ph.D. in Accounting

01/01/2010 – 06/03/2014

Politecnico di Milano, Milan, Italy

Master of Science in Computer Engineering (focus on business intelligence)

10/01/2007 - 07/21/2009

Pontificia Universidade Católica do Rio Grande do Sul, Porto Alegre, Brazil

Bachelor of Computer Engineering

01/01/2002 – 08/18/2007

Massachusetts Institute of Technology (MIT)

Single course: 15.539 Ph.D. Method Class

2019

Publications and Main Working Papers

Published

1. “The Effect of Lender Expectations Management on Mandatory Management Forecasts: Evidence from Cash Flow Forecasts by Early-Stage Mining Firms” with Zahn Bozanic and Andrew Ferguson.” *Forthcoming at the European Accounting Review (EAR)*.
2. “Litigation risk and strategic M&A valuations” with *Claudia Imperatore and Rodrigo Verdi and Ben Yost. Forthcoming at Journal of Accounting and Economics (JAE)*.
3. “The Decision-Usefulness of ASC 606 Revenue Disaggregation” with *Lisa Hinson and Mark Zakota. Forthcoming at The Accounting Review (TAR)*.
4. “Conflicts of Interest in Issuer-Paid Credit Ratings” with *Sam Bonsall (Penn State University), Jacquelyn Gillette and Eric So. Forthcoming at Journal of Accounting and Economics (JAE)*.
5. “The market value of cash and the creation of high-governance listings of voluntary adoption: Evidence from the Brazilian stock exchange.” with *Aviner Manoel and Marcelo Botelho Costa da Moraes. Corporate Governance: An International Review (CGIR) (2022)*
6. “Audit quality and the cost of debt in private firms: evidence from the Brazilian sugarcane industry. *International Food and Agribusiness Management Review*,” with *Manoel, Moraes, Santos, (2022). 25(1), 21-36.*
7. “Corporate Bankruptcy and Directors’ Reputation: An Empirical Analysis of the Effects on Public Debt Contracts” with *Stefano Gatti and Mariya Ivanova. Journal of Accounting, Auditing & Finance (JAAF) (2021)*
8. “Factors Affecting the Value-Relevance of Capitalized Exploration and Evaluation Expenditure Under IFRS 6” with *Andrew Ferguson and Stephen Kean. Journal of Accounting, Auditing & Finance (JAAF) (2020)*
9. “Does Industry specialist assurance of non-financial information matter to investors?”. *AUDITING: A Journal of Practice & Theory*, with *Andrew Ferguson (AJPT) (2015)*
10. “Auditor industry specialization, service bundling, and partner effects in a mining-dominated city.” *AUDITING: A Journal of Practice & Theory* with *Ferguson and Raftery (AJPT) (2014)*

Working Projects

1. “Regulating Financial Advice: Evidence from the Municipal Bond Market” with *Jacquelyn Gillette. Revise and resubmit at The Accounting and Review (TAR)*.
2. “The relation between financial reporting characteristics and managerial herding: Evidence from merger and acquisitions” with *Claudia Imperatore. Revise and resubmit at Accounting and Business Research (ABR)*.
3. “Grammatical Violations and Financial Reporting Quality” with *Jacquelyn Gillette*.
4. “Do Firms Persist Together? Persistence of Macroeconomic, Industry and Firm Specific Earnings Components” with *Zahn Bozanic and Paul Fischer*.

Early Stage Projects

1. A deep learning ESG report analysis (*temporary title*) with *Felipe B. G. Silva*.
2. Real Effects of National Security (*temporary title*) with *Francesco Grazioli*.

3. “Municipal financial disclosure around bond issuance” with Jacquelyn R. Gillette, June Huang and Jennifer Tucker.

Teaching Experience

Year 2023-2024 (University of Florida - USA)

[ACG6841] Data Analytics for Accounting. (Graduate students)
[ACG3401] Bus Process and Accounting Information Systems (Undergrad)
Natural Language Processing applied to accounting research. (Ph.D. program)
Senior Project Advisor for Algorithmic Trading Prototype at CIS4914 Senior Design (Computer Science)

Year 2020-2021 (University of Florida - USA)

[ACG6935] Data Analytics for Accounting. (Graduate students)
[ACG3401] Bus Proc Acg Info Sys. (Undergrad)

Year 2019-2020 (University of Florida - USA)

Natural Language Processing applied to accounting research. (Ph.D. program)

Year 2018-2019 (Harvard Business School - USA)

Data Analytics for Accounting Research (Ph.D. program)

Year 2018-2019 (Massachusetts Institute of Technology - MIT - USA)

Data Analytics for Accounting Research (Ph.D. program)

Year 2018-2019 (Bocconi – Italy)

[20564] Big Data for Business Decisions (N. Students: 136; Score: 8.9/10)
[30518] Introduction to Blockchain (N. Students: 60; Score: 8.6/10)
[30005] Accounting and Financial Statement Analysis (N. Students: 93; Score: 8.0/10)
[30336] Accounting and Financial Statement Analysis (Political Science) (N. Students: 117; Score: 8.73/10)

Year 2017-2018 (Bocconi – Italy)

[20564] Big Data for Business Decisions (N. Students: 121; Score: 8.6/10)
[30005] Accounting and Financial Statement Analysis (N. Students: 655; Score: 9.3/10)
[30336] Accounting and Financial Statement Analysis (Political Science) (N. Students: 126; Score: 8.8/10)

Year 2016-2017 (Bocconi – Italy)

[30005] Accounting and Financial Statement Analysis (N. Students: 74; Score: 9.16/10)
[30336] Accounting and Financial Statement Analysis (Big) (N. Students:104; Score: 8.84/10)
[30161] Auditing (N. Students:16)

Year 2015-2016 (Bocconi – Italy)

[30005] Accounting and Financial Statement Analysis (N. Students: 96; Score: 9.31/10)
[30161] Auditing (N. Students: 23)

Year 2010-2013 (UTS – Australia)

Taught Accounting for Business Decisions A and B during the period of 01/07/2010 to 01/06/2013, totaling approximately 187 hours with strong student evaluations of 4/5

Professional Service

Editorship:

Guest Editor: Research in International Business and Finance for the Elsevier Finance Conference at FGV EBAPE, Rio, 16-18 November 2023.

Associate Editor: ASAA-Advances in Scientific and Applied Accounting (ANPCONT journal – Brazil: 2022 - current)

Ad hoc reviewer for:

Journal of Accounting Research

The Accounting Review

European Accounting Review

Journal of Business Finance & Accounting

Journal of Accounting, Auditing & Finance

The Journal of Accounting and Public Policy

Journal of Contemporary Accounting and Economics

Brazilian Review of Finance

Revista Contemporânea de Contabilidade (Brazil)

Financial Accounting and Reporting Section Midyear Meeting

MIT Asia Conference in Accounting

International Accounting Section Midyear Meeting

Scientific Committee member of EAA (Reviewer) – European Accounting Association

Administrative:

Chair of the Big Data Symposium at European Accounting Association 2018 (2017 – 2018)

Director of the course of Accounting Module 1, responsible for 655 students distributed in 7 classes taught by nine professors (2017 – 2018)

Organization Committee member of 2018 European Accounting Association (2017 – 2018)

Secretary of Board of the Accounting Department (2015 – 2016)

Other:

Mentor at UF Innovate | Accelerate's Elite Mentor Program

Senior Project Advisor for Computer Science CIS4914 Senior Design (2023, 2024)

Advisor for the Fire Neural Network for GatorX Team XPrize-Wildfires Competition

Presentations

2024: Dartmouth (forthcoming), CFC (Brazil's National Accounting Council, forthcoming)

2023 – European Accounting Review Conference (Spain), Deakin University (Australia), EM Strasbourg (France), Elsevier Finance Conference (Rio de Janeiro), University of Florida (USA), University of Alabama (USA).

2022 – FARS (USA), Florida Accounting Symposium (USA), Keynote on Data Analytics (Brazil – UFSC), Southern Finance Association (USA), BAR (Brazilian Accounting Research).

2021 – ESADE and Pompeo Fabra University (Spain), Universidade de Sao Paulo (Brazil), Unisinos University (Brazil), Florida Accounting Symposium (USA)

2020 – Florida State University (USA), FARS (USA), Deakin University (AUS), Queensland University of Technology (AUS), Northeastern University (USA), University of Florida (USA), ANPCONT (Keynote, Brazil), AFAANZ (Keynote, AUS),

2019 – Massachusetts Institute of Technology (USA), Boston College (USA), HEC Lausanne (CH), Iowa University (USA), AAA (USA), IAS Conference (Panel, USA), USP International Accountancy Conference (Keynote, Brazil)

2018 – Queensland University of Technology (AUS), JAAF Conference (Korea), UTS Australian Summer Accounting Conference (AUS)

2017 – Accounting Summer Camp (Italy), ANPCONT (Keynote, Brazil)

2016 – American Accounting Association (USA), EAA (Netherlands), FARS (USA)

2015 – Bocconi University, Louvain School of Management (Belgium)

2014 – Universidade de São Paulo (Brazil), BAFA (UK)

2013 – University of Technology Sydney, AFAANZ (AUS)

2012 – Iowa University (USA), World Finance Conference (Brazil), Financial Markets & Corporate Governance Conference (AUS)

2011 – Finance and Corporate Governance Ph.D. Symposium (AUS)

Scholarships and Awards

2016

Young Researcher Grant (Bocconi University – Italy)

2010 - 2014

School of Accounting Doctoral Scholarship (UTS – Australia)

2007-2008

Merit based ICE-Unioncamere Scholarship (Politecnico di Milano – Italy)

Press Mentions and Notable Citations

US House of Representatives Committee on Financial Services

This memorandum cites my work entitled “Conflicts of Interest in Subscriber-Paid Credit Ratings” with Sam Bonsall, Jacquelyn Gillette, and Eric So.

<https://democrats-financialservices.house.gov/uploadedfiles/hhrg-117-ba16-20220511-sd002.pdf>

MIT Sloan Ideas Made to Matter: 3 hidden forces driving the M&A market (08/30/2021)

<https://mitsloan.mit.edu/ideas-made-to-matter/3-hidden-forces-driving-ma-market>

The FinReg Blog: Duke University School of Law: The Strategic Choice of Peers in M&A Valuations (08/12/2021)

<https://sites.law.duke.edu/thefinregblog/2021/08/12/summary-of-the-strategic-choice-of-peers-in-ma-valuations/>

Live - Professional and Academic Challenges Brought by Technology in Accounting with Zulmir Breda (President of CFC - entity responsible for regulation of the accountancy profession in Brazil) (07/30/2020)

https://www.youtube.com/watch?v=Fo_ZXom8TgI&feature=youtu.be

Comment on Big Data – Video - Corriere della Sera Snack News (Italy's best-selling newspaper) (01/14/2019)

<https://video.corriere.it/big-data-cosa-sono-perche-importante-conoscerli/f79108b2-17fa-11e9-bb76-cdaf0ebcabd2>

Europe’s New Data Privacy Laws, an Opportunity for Companies (Bocconi – Youtube) (05/23/2018)

<https://www.youtube.com/watch?v=eEGeF32cIrw>

La Tesla tra perdite e crolli in Borsa (Tesla between losses and collapses on the stock exchange) - Corriere della Sera Snack News (Italy’s best-selling newspaper) (05/11/2018)

<https://video.corriere.it/dalle-incognite-produzione-miliardi-bruciati-periodo-nero-tesla/428f9382-549d-11e8-9a5b-9f97999a0713>

Big Data, Artificial Intelligence and Business Professionals - Via Sarfatti 25 Magazine (11/03/2017)

<https://www.viasarfatti25.unibocconi.eu/notizia.php?idArt=18817>

La Milano dei prof internazionali - Corriere Della Sera (Italy's best-selling newspaper) (10/24/2017)

http://milano.corriere.it/notizie/cronaca/17_ottobre_24/milano-prof-internazionali-qui-si-vive-bene-ma-verde-trasporti-bafcc978-b814-11e7-aa18-cabdc275da27.shtml

Pundrich, the Engineer Who Analyzes Corporate Communication’s Language – Bocconi Knowledge (05/07/2017)

<https://www.knowledge.unibocconi.eu/notizia.php?idArt=18169>

The Perks of Being a Professor – Bocconi People (09/03/2015)

<https://www.knowledge.unibocconi.eu/notizia.php?idArt=15816>